

# ENERGY CREDIT PROGRAM

The Ohio Energy Credit Program provides credits or direct cash payments for the winter heating bills of qualified elderly and disabled individuals. All applications for the program are filed with and processed by the Ohio Department of Taxation.

There were no changes in the eligibility requirements, level of benefits, or administrative procedures for the 1997-98 Energy Credit Program heating season.

Table 26 shows the number of approved applicants in each county by the type of energy credit for the 1997-98 heating season. The total number of approved applicants was 52,242. Figures show that these individuals received about \$6.5 million on cash payments or utility bill credits for the 1997-98 heating season. Of the applicants heating their households with gas, electricity or pipeline propane, 11,571 had incomes less than \$5,000 (30% credit), and 28,091 had incomes between \$5,000 and \$9,000 (25% credit). The remaining 12,580 receiving the \$125 cash payment heated their households with fuel oil, coal, wood, kerosene, or non-pipeline propane and had incomes less than \$9,000.

## DESCRIPTION OF PROGRAM:

The Energy Credit Program provides 25 percent and 30 percent credits on heating bills or a direct cash payment of \$125 to qualifying individuals. To qualify for the program, an individual must: (1) be head of the household or spouse thereof; (2) have turned 65 years of age prior to January 1, 1998 or be permanently and totally disabled as of July 1, 1997; (3) have total 1996 income or an expected 1997 income (including income of spouse) of \$5,000 or less to receive a 30 percent credit, or have total 1996 income or an expected 1997 income of more than \$5,000 but less than \$9,000 to receive a 25 percent credit.

Qualifying applicants who heat their households with gas, electricity, or propane delivered by pipeline are granted the percentage credit on the bills they receive for those fuels during the months of December through April of that heating season. Qualifying applicants who heat their homes with fuel oil, bottled propane, coal, wood, or kerosene, share a meter for

heating fuel, or pay for heat included with their rent payments receive the \$125 cash payment.

The credits and direct payments which are given to eligible program participants are the result of administrative efforts of the Tax Commissioner and the utility companies. For the 30 percent and 25 percent energy credits, the utility companies certify to the Tax Commissioner the total reduction in utility charges for the previous month as a result of this program. The Tax Commissioner then reimburses them within 30 days of the receipt of certification for the value of the energy credits given. For the \$125 cash payment, the Tax Commissioner issues the \$125 direct payment to eligible individuals in February of each year.

## Application and Credit Process:

All applications for the Energy Credit Program are filed with the Department of Taxation. The Tax Commissioner verifies the information on the application and certifies the eligibility for the applicants. The energy companies supplying electricity, gas, or propane delivered by pipeline are issued the names of those eligible for the 25 percent or 30 percent credit and include the credit in the energy bills for those individuals. The Tax Commissioner is responsible for paying those individuals who are eligible for the \$125 cash payment.

## OHIO REVISED CODE CITATIONS:

Sections 122.64 to 122.69, 4933.123, 5117.01 to 5117.12, 5117.21 to 5117.29, and 5117.99.

## RECENT LEGISLATION:

*House Bill 283, effective June 30, 1999.*

**RC 5117.071** - Indexes the income eligibility brackets to the GDP deflator beginning with the 1999/2000 heating season. The new income levels for that season are \$5,050 and \$9,090.

*Substitute Senate Bill 3; October 3, 1999.*

**RC 5117** - A provision of this electric deregulation bill transfers all duties of the Energy Credit Program to the Department of Development effective July 1, 2000.

**Table 26**  
**Energy Credit Program: Number of Approved Applications,**  
**by County and Type of Aid, 1997-98 Heating Season**

County	\$125 Cash Payment	30% Credit	25% Credit	Total	County	\$125 Cash Payment	30% Credit	25% Credit	Total
Adams	426	62	96	584	Logan	75	34	108	217
Allen	61	100	292	453	Lorain	64	168	530	762
Ashland	51	36	117	204	Lucas	188	437	1,189	1,814
Ashtabula	128	111	337	576	Madison	28	37	78	143
Athens	264	90	147	501	Mahoning	201	497	1,268	1,966
Auglaize	43	42	109	194	Marion	61	104	222	387
Belmont	207	149	320	676	Medina	30	54	144	228
Brown	191	53	101	345	Meigs	239	84	96	419
Butler	204	274	543	1,021	Mercer	59	34	89	182
Carroll	68	27	60	155	Miami	51	67	227	345
Champaign	62	29	90	181	Monroe	99	56	79	234
Clark	68	193	378	639	Montgomery	283	637	1,364	2,284
Clermont	253	72	116	441	Morgan	121	32	54	207
Clinton	70	34	85	189	Morrow	91	17	35	143
Columbiana	283	195	450	928	Muskingum	151	128	339	618
Coshocton	60	28	101	189	Noble	49	31	48	128
Crawford	56	64	148	268	Ottawa	44	21	69	134
Cuyahoga	682	1,779	4,691	7,152	Paulding	56	20	60	136
Darke	75	46	159	280	Perry	109	66	131	306
Defiance	42	35	73	150	Pickaway	87	48	120	255
Delaware	32	32	75	139	Pike	399	49	69	517
Erie	32	46	144	222	Portage	141	65	173	379
Fairfield	132	123	355	610	Preble	60	38	69	167
Fayette	48	54	115	217	Putnam	34	14	54	102
Franklin	196	871	1,697	2,764	Richland	88	138	338	564
Fulton	39	27	91	157	Ross	347	124	200	671
Gallia	353	87	101	541	Sandusky	32	50	145	227
Geauga	50	17	40	107	Scioto	1,036	295	443	1,774
Greene	57	70	169	296	Seneca	62	45	143	250
Guernsey	104	66	171	341	Shelby	47	31	70	148
Hamilton	616	523	1,391	2,530	Stark	197	397	1,229	1,823
Hancock	25	61	128	214	Summit	118	441	1,508	2,067
Hardin	46	47	108	201	Trumbull	117	230	668	1,015
Harrison	80	26	56	162	Tuscarawas	138	117	336	591
Henry	32	18	58	108	Union	36	16	38	90
Highland	221	68	155	444	Van Wert	41	45	100	186
Hocking	101	52	82	235	Vinton	133	32	50	215
Holmes	36	11	37	84	Warren	115	68	112	295
Huron	70	57	129	256	Washington	103	134	258	495
Jackson	324	123	227	674	Wayne	64	61	155	280
Jefferson	256	143	332	731	Williams	36	33	127	196
Knox	47	52	137	236	Wood	48	63	165	276
Lake	67	149	437	653	Wyandot	<u>29</u>	<u>25</u>	<u>64</u>	<u>118</u>
Lawrence	708	225	353	1,286					
Licking	107	121	326	554	Total	12,580	11,571	28,091	52,242